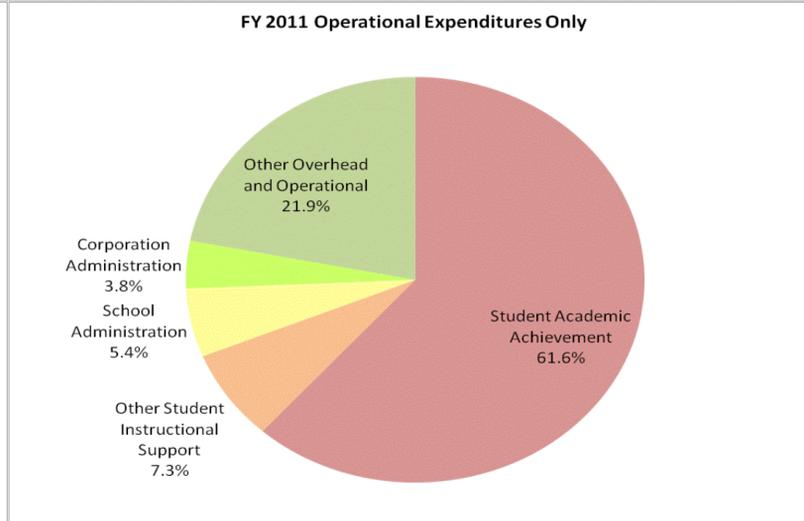
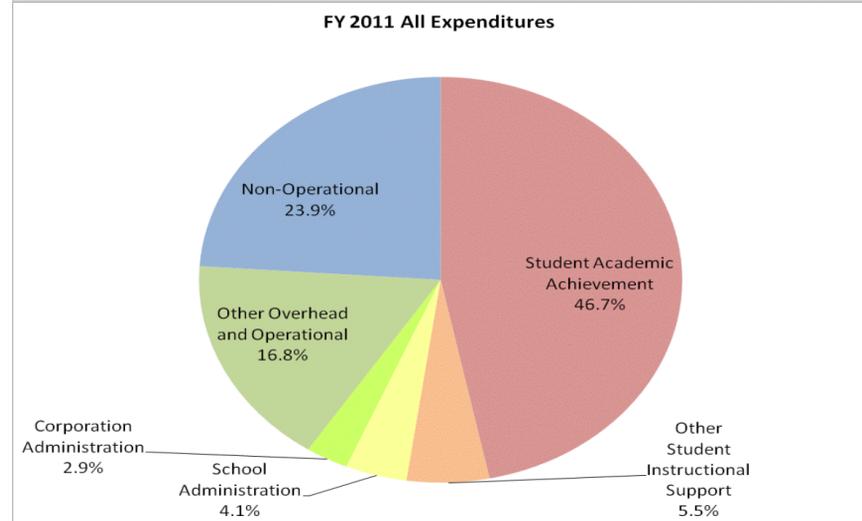
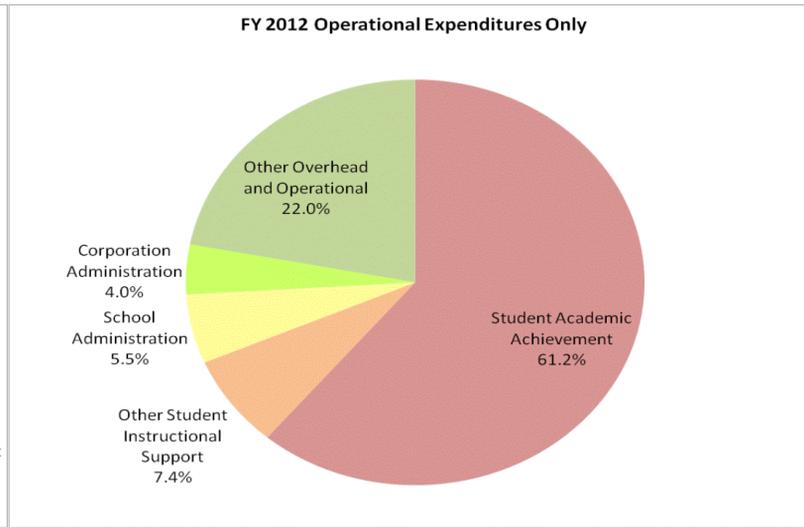
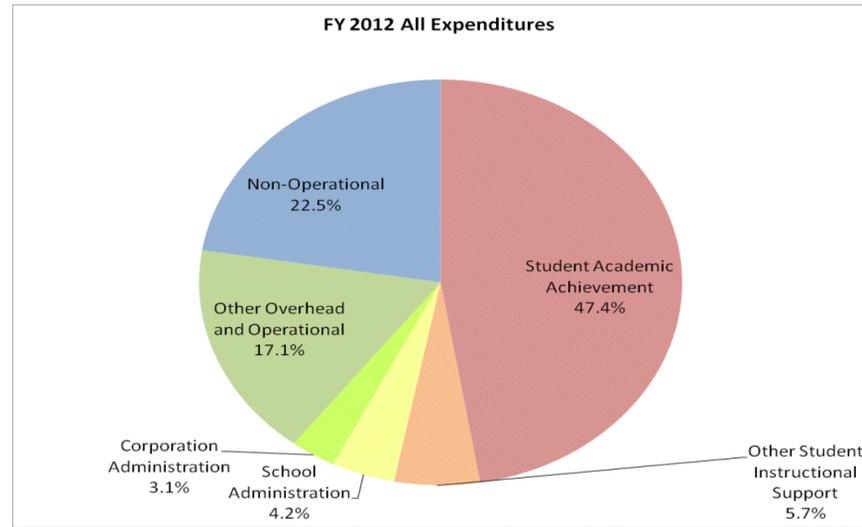


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**M S D Southwest Allen County (125)**

M S D Southwest Allen County (125)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$36,852,482	50.4%	\$34,721,261	47.3%	\$33,041,628	46.7%	\$32,846,363	47.4%
Student Instructional Support	\$4,738,520	6.5%	\$6,422,617	8.8%	\$6,824,371	9.7%	\$6,906,919	10.0%
Overhead and Operational	\$13,037,201	17.8%	\$14,875,102	20.3%	\$13,906,432	19.7%	\$14,001,827	20.2%
Nonoperational	\$18,552,290	25.4%	\$17,339,932	23.6%	\$16,913,636	23.9%	\$15,571,780	22.5%
<b>Grand Total</b>	<b>\$73,180,493</b>		<b>\$73,358,913</b>		<b>\$70,686,066</b>		<b>\$69,326,888</b>	

	FY 2006	FY 2009	FY 2011	FY 2012
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	56.8%	56.1%	56.4%	57.3%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**M S D Southwest Allen County (125)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$70,352	\$576,109	\$720,083	\$865,246	> 500%	50%	20%
	11100 Regular Programs; Elementary	\$8,337,261	\$10,602,807	\$9,902,518	\$9,673,530	16%	-9%	-2%
	11200 Regular Programs; Middle/Junior High	\$4,035,301	\$5,815,324	\$5,744,234	\$5,713,070	42%	-2%	-1%
	11300 Regular Programs; High School	\$5,862,536	\$7,433,774	\$7,395,240	\$7,362,670	26%	-1%	0%
	11430 Vocational Education; Distributive Education	\$109,096	\$256,845	\$224,809	\$278,700	155%	9%	24%
	11450 Vocational Education; Consumer and Homemaking	\$209,486	\$311,000	\$167,024	\$121,962	-42%	-61%	-27%
	11480 Vocational Education; Industrial Education A	\$204,524	\$293,287	\$227,277	\$235,851	15%	-20%	4%
	11520 Vocational Education; Area School Participation	\$0	\$431,597	\$250,954	\$233,020		-46%	-7%
	11630 Regular Programs; Alternative Education Programs; High School	\$201,882	\$169,115	\$115,262	\$112,715	-44%	-33%	-2%
	11910 Other Regular Programs; Competency Testing	\$2,175	\$1,283	\$3,561	\$2,990	37%	133%	-16%
	12110 Gifted And Talented; Gifted and Talented	\$454,006	\$862,393	\$707,254	\$738,453	63%	-14%	4%
	12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$2,531,187	\$2,928,683	\$2,586,023		2%	-12%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$1,065,676	\$1,065,984	\$1,098,264		3%	3%
	12330 Physical Impairment; Visual Impairment	\$0	\$71,311	\$77,201	\$78,955		11%	2%
	12340 Physical Impairment; Hearing Impairment	\$0	\$92,103	\$86,305	\$109,861		19%	27%
	12350 Physical Impairment; Homebound	\$21,401	\$33,588	\$75,536	\$51,037	138%	52%	-32%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$295,186	\$474,849	\$413,230		40%	-13%
	12510 Culturally Different; Communication Disorders	\$198,314	\$80,676	\$0	\$0	-100%	-100%	
	12710 Equal Opportunity At Risk	\$68,732	\$95,265	\$99,666	\$102,841	50%	8%	3%
	12810 Special Education Preschool	\$0	\$0	\$0	\$172,244			
	12900 Other Special Programs	\$4,775,354	\$757,676	\$775,736	\$450,631	-91%	-41%	-42%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$120	\$281	\$0		-100%	-100%
	14100 Summer School Programs; Elementary	\$71,764	\$0	\$0	\$0	-100%		
	14200 Summer School Programs; Middle/Junior High School	\$23,518	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$131,672	\$136,285	\$119,945	\$122,255	-7%	-10%	2%
	16100 Remediation Testing	\$11,191	\$12,644	\$14,156	\$0	-100%	-100%	-100%
	16200 Preventive Remediation	\$198,299	\$317,029	\$291,901	\$471,264	138%	49%	61%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$393,132	\$0	\$0	\$0	-100%		
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agre	\$122,486	\$0	\$0	\$0	-100%		
	17900 Payments to Other Governmental Units Within State; Other	\$287	\$0	\$1,200	\$919	220%		-23%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$17,525	\$1,471			-92%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$36,654	\$14,177	\$7,166	\$7,516	-79%	-47%	5%
	22130 Improvement of Instruction; Instructional Staff Training	\$71,890	\$225,819	\$111,426	\$109,675	53%	-51%	-2%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$85,436	\$284,452	\$299,611	\$190,071	122%	-33%	-37%
	22220 Library/Media Services; School Library	\$657,537	\$744,846	\$629,077	\$596,815	-9%	-20%	-5%
	22230 Library/Media Services; Audiovisual	\$32,466	\$20,873	\$15,786	\$13,873	-57%	-34%	-12%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$504	\$460	\$223	\$495	-2%	8%	122%
	22290 Library/Media Services; Other Educational Media Services	\$77	\$811	\$0	\$0	-100%	-100%	
	22350 Instruction, Related Technology; Systems Operations	\$0	\$2,200	\$0	\$0		-100%	
	22360 Instruction, Related Technology; Network Support	\$622,663	\$0	\$5,310	\$7,080	-99%		33%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$323,736	\$308,492	\$323,397		0%	5%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Te	\$0	\$1,250	\$0	\$0		-100%	
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$125,450	\$48,333			-61%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$858,432	\$51,901	\$544,749		-37%	> 500%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$1,925	\$0	\$0		-100%	
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$0	\$651			
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$6,507			
	26497 2007 Account Code - Teachers Retirement Fund	\$1,134,493	\$0	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$28,144,489</b>	<b>\$34,721,261</b>	<b>\$33,041,628</b>	<b>\$32,846,363</b>	<b>17%</b>	<b>-5%</b>	<b>-1%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$1,028,717	\$1,322,957	\$1,266,392	\$1,410,441	37%	7%	11%
	21240 Guidance Services; Information Services	\$0	\$0	\$6,273	\$6,370			2%
	21340 Health Services; Nurse Services	\$259,293	\$438,828	\$458,474	\$471,199	82%	7%	3%
	21390 Health Services; Other Health Services	\$25,595	\$3,031	\$17,138	\$3,097	-88%	2%	-82%
	21430 Psychological Counseling	\$0	\$420,014	\$578,694	\$588,442		40%	2%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$413,762	\$569,268	\$511,446		24%	-10%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$0	\$2,500	\$2,515			1%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**M S D Southwest Allen County (125)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Se	\$0	\$0	\$0	\$20,351			
	21610 Occupational Therapy, Related Services; Service Area Direction	\$0	\$118,583	\$118,438	\$120,834		2%	2%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$160,158	\$193,793	\$106,352		-34%	-45%
	21810 Special Education Administration; Service Area Direction	\$0	\$339,942	\$408,910	\$430,256		27%	5%
	21890 Special Education Administration; Other Special Education Administration	\$1,650	\$141,834	\$144,112	\$153,328	> 500%	8%	6%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$126,829	\$144,106	\$138,978		10%	-4%
	21990 Other Support Services, Students; Other Student Services	\$46,670	\$466	\$0	\$0	-100%	-100%	
	24100 Office of The Principal	\$1,988,452	\$2,749,563	\$2,754,746	\$2,778,709	40%	1%	1%
	24900 Other Support Services, School Administration	\$173,710	\$186,651	\$161,528	\$164,600	-5%	-12%	2%
<b>Student Instructional Support Total</b>		<b>\$3,524,087</b>	<b>\$6,422,617</b>	<b>\$6,824,371</b>	<b>\$6,906,919</b>	<b>96%</b>	<b>8%</b>	<b>1%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$46,096	\$38,178	\$27,589	\$28,886	-37%	-24%	5%
	23150 Board of Education; Legal Services	\$84,338	\$102,806	\$98,217	\$102,433	21%	0%	4%
	23160 Board of Education; Promotion Expenses	\$7,603	\$14,612	\$9,617	\$2,770	-64%	-81%	-71%
	23210 Executive Administration; Office of The Superintendent	\$402,223	\$599,955	\$618,975	\$563,972	40%	-6%	-9%
	23290 Executive Administration; Other Executive Administration Services	\$19,793	\$17,328	\$10,726	\$23,347	18%	35%	118%
	25110 Fiscal Services; Office of The Business Manager	\$418,557	\$497,312	\$489,349	\$431,539	3%	-13%	-12%
	25191 Other Fiscal Services; Refund of Revenue	\$64	\$545	\$6,499	\$5,360	> 500%	> 500%	-18%
	25192 Other Fiscal Services; Petty Cash	\$0	\$45	\$20	\$0		-100%	-100%
	25199 Other Fiscal Services; Other	\$0	\$2,673	\$8,153	\$14,344		437%	76%
	25720 Personnel Services; Recruitment and Placement	\$195,930	\$281,978	\$281,347	\$291,013	49%	3%	3%
	25810 Administrative Technology Services; Technology Services Supervision And Administrat	\$0	\$110,503	\$114,109	\$116,635		6%	2%
	25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$66,029	\$69,913	\$121,684		84%	74%
	25850 Administrative Technology Services; Network Support	\$0	\$141,326	\$145,691	\$158,074		12%	8%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$63,191	\$140,236	\$269,175		326%	92%
	25890 Other Technology Services	\$0	\$0	\$3,475	\$3,840			11%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$3,696,282	\$4,875,564	\$4,661,928	\$4,532,850	23%	-7%	-3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$89,267	\$123,761	\$89,040	\$94,712	6%	-23%	6%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,660,173	\$704,448	\$406,344	\$395,485	-76%	-44%	-3%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$12,796	\$22,299	\$19,608	\$24,603	92%	10%	25%
	26600 Operation and Maintenance of Plant Services; Security Services	\$26,500	\$32,250	\$25,000	\$25,180	-5%	-22%	1%
	26700 Operation and Maintenance of Plant Services; Insurance	\$221,690	\$220,659	\$233,059	\$213,619	-4%	-3%	-8%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plai	\$0	\$1,180,686	\$1,281,637	\$1,264,091		7%	-1%
	27010 Student Transportation; Service Area Direction	\$206,637	\$1,132,539	\$463,988	\$305,150	48%	-73%	-34%
	27100 Student Transportation; Vehicle Operation	\$838,855	\$1,324,686	\$1,449,230	\$1,409,402	68%	6%	-3%
	27200 Student Transportation; Monitoring Services	\$75,253	\$90,079	\$85,621	\$99,214	32%	10%	16%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$504,129	\$761,419	\$633,778	\$831,197	65%	9%	31%
	27400 Student Transportation; Purchase of School Buses	\$672,684	\$0	\$0	\$0	-100%		
	27500 Student Transportation; Insurance on Buses	\$37,749	\$38,979	\$43,632	\$38,913	3%	0%	-11%
	27700 Student Transportation; Contracted Transportation Services	\$0	\$6,178	\$6,200	\$6,507		5%	5%
	27900 Student Transportation; Other Student Transportation Services	\$46,072	\$1,703	\$1,204	\$1,158	-97%	-32%	-4%
	27910 Student Transportation; Bus Driver Training	\$2,126	\$0	\$0	\$0	-100%		
	31100 Food Services Operations; Service Area Direction	\$51,904	\$1,298,323	\$88,656	\$83,920	62%	-94%	-5%
	31200 Food Services Operations; Food Preparation and Dispensing	\$647,702	\$1,058,850	\$1,609,527	\$1,033,841	60%	-2%	-36%
	31400 Food Services Operations; Food Purchases	\$895,605	\$0	\$0	\$0	-100%		
	31900 Other Food Services	\$118,389	\$66,200	\$784,064	\$1,508,913	> 500%	> 500%	92%
<b>Overhead and Operational Total</b>		<b>\$10,978,417</b>	<b>\$14,875,102</b>	<b>\$13,906,432</b>	<b>\$14,001,827</b>	<b>28%</b>	<b>-6%</b>	<b>1%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$25,000	\$1,813	\$1,171	\$0	-100%	-100%	-100%
	33300 Civic Services	\$0	\$0	\$230	\$10,025			> 500%
	33400 Athletic Coaches	\$204,825	\$235,568	\$555,569	\$651,398	218%	177%	17%
	33500 Welfare Activities Services	\$0	\$0	\$587	\$0			-100%
	33910 High School Band Uniforms	\$3,225	\$5,000	\$0	\$0	-100%	-100%	
	33930 Latch Key Kid Program	\$144,780	\$0	\$0	\$0	-100%		
	33940 Child Care Services	\$0	\$169,168	\$163,879	\$158,455		-6%	-3%
	33990 Other Community Services; Other	\$1,958	\$12,807	\$20,403	\$22,096	> 500%	73%	8%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$473,126	\$540,123	\$393,061	\$356,219	-25%	-34%	-9%
	43000 Facilities Acquisition and Construction; Professional Services	\$66,805	\$18,643	\$94,851	\$47,442	-29%	154%	-50%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**M S D Southwest Allen County (125)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	45100 Building Acquisition, Construction and Improvements	\$3,557,758	\$985,598	\$1,296,119	\$1,226,732	-66%	24%	-5%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$205,431	\$394,569			92%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$1,137	\$5,758			406%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$2,055,694	\$2,479,026	\$2,181,394	\$1,978,248	-4%	-20%	-9%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$28,339	\$59,834	\$85,120	\$73,103	158%	22%	-14%
	51100 Debt Services; Principal on Debt; Bonds	\$200,000	\$230,000	\$395,000	\$285,000	43%	24%	-28%
	52100 Debt Services; Interest on Debt; Bonds	\$230,851	\$196,808	\$245,810	\$126,377	-45%	-36%	-49%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$87,546	\$289,169	\$0	\$0	-100%	-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$11,346,915	\$8,416,084	\$8,042,345	\$8,098,109	-29%	-4%	1%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$3,700,277	\$3,225,176	\$2,130,978		-42%	-34%
	53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$341	\$0			-100%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$2,120	\$0			-100%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$14	\$3,895	\$2,542		> 500%	-35%
	60150 Nonprogramed Charges; Donations to a Foundation	\$0	\$0	\$0	\$4,728			
	60700 Nonprogramed Charges; Scholarships	\$8,018	\$0	\$0	\$0	-100%		
<b>Nonoperational Total</b>		<b>\$18,434,839</b>	<b>\$17,339,932</b>	<b>\$16,913,636</b>	<b>\$15,571,780</b>	<b>-16%</b>	<b>-10%</b>	<b>-8%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$579,349	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$2,371,453	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$171,497	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$8,005,658	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$3,530	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$967,172	\$0	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$12,098,660</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			